

CONFERENCE COMMITTEE REPORT DIGEST FOR ESB 52

Citations Affected: IC 6-2.5; IC 6-8.1; IC 36-8.

Synopsis: Sourcing of mobile telecommunications taxes. Implements the federal Mobile Telecommunications Sourcing Act, which provides that taxes, charges, and fees levied on wireless telephone service shall be paid to the jurisdiction where the customer's primary use of the service occurs, irrespective of where the wireless telephone service originates, terminates, or passes through. Makes conforming changes in the statutes concerning the sales tax on intrastate telecommunications service and the monthly emergency wireless enhanced 911 fee on wireless service. Specifies that implementation of the federal act does not authorize the imposition of new taxes, charges, or fees that are not otherwise authorized by law. Authorizes a provider of wireless telephone service, in the absence of an electronic data base provided by the department of state revenue or another designated data base provider, to rely on enhanced ZIP codes for purposes of assigning customer addresses to taxing jurisdictions. Provides that "bundled" offerings of taxable and nontaxable wireless service are considered taxable unless the provider of the service provides information that supports the nontaxability of a part of those services. (This conference committee report deletes SECTIONS 3 through 5 of the bill concerning sales tax increment financing in the city of South Bend.)

Effective: August 1, 2002.

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT:

Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 52 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Page 9, delete lines 11 through 42.
- 2 Delete pages 10 through 11.
- 3 Page 12, delete lines 1 through 2.
- 4 Page 12, delete line 28.
- 5 Renumber all SECTIONS consecutively.
(Reference is to ESB 52 as printed February 22, 2002.)

Conference Committee Report
on
Engrossed Senate Bill 52

Signed by:

Senator Borst
Chairperson

Representative Cochran

Senator Simpson

Representative Espich

Senate Conferees

House Conferees